



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शुक्रवार, 31 मार्च, 2006/10 चैत्र, 1928

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 31 मार्च, 2006

संख्या ई० एक्स० एन०-एफ (1)-1/2006.—हिमाचल प्रदेश के राज्यपाल पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये समय-समय पर यथा संशोधित, पंजाब एक्साईज फिस्कल आर्डरज, 1932 (जिन्हें इसके पश्चात् "उक्त आर्डरज" कहा गया है) में प्रथम अप्रैल, 2006 से निम्नलिखित और संशोधन करने हैं, अर्थात् :—

संशोधन

The existing order I shall be substituted by the following, namely :—

"1. The following shall be the rates of Excise Duty, Manufacture, Export fee and other levies on the excisable articles w. e. f. 1-4-2006 :—

Sl. No. 1	Kind of Spirit 2	Rate (In Rs.) 3
<b>Excise Duties :</b>		
1. Country Spirit—		
	(a) Plain Spirit	10.00 PPL
	(b) Ordinary spiced with 50° proof strength	7.00 PPL

1	2	3
	(a) Ordinary spirit with 65° proof strength	15.00 PPI
	(b) Rectified Spirit	10.00 PPI
1	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit	25.00 PPI
4.	(a) Indian Made Rum when issued to ex-servicemen, Army and I.I.P. Troops in forward areas through CSD or other sources approved by the Government (Besides duty, assessed for as prescribed shall also be levied).	19.00 PPI
	(b) Indian Made Foreign Spirit, except Rum, with strength of 23 degree under proof when issued to troops or servicemen and I.I.P. through CSD or other sources approved by the Government for	25.00 PPI
2.	(a) Sweets and Wines containing proof spirit not exceeding 20%.	1.50 per lit
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%.	2.00 per lit
	(c) Alcoholic cider	0.35 per bottle of 650 ml.
	(d) Beer	
	(i) upto 5% alcoholic contents	4.67 per bottle of 650 ml. or 7.20 per lit.
	(ii) with alcoholic contents exceeding 5% but not exceeding 12.5%.	7.67 per bottle of 650 ml. or 11.80 per lit.
	(e) Ready to Drink Beverages	20.00 per lit
6.	Import fee	(10 Rs.)
	The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:	
	(a) Foreign Liquor including Indian made Foreign Spirit (except Beer), Malt spirit and	6.00 per proof lit.

Neutral spirit / e. extra neutral alcohol

(b) Malt spirit	2.50 per bulk litre
(c) Neutral spirit / e. extra neutral alcohol	1.25 per bulk litre
(d) Rectified spirit	0.50 per bulk litre
(e) Beer	2.00 per bottle of 650 ml

## 7. Export duty

(A) IMPS (Whether duty paid or in bond)	0.25 per ltr
(B) (a) Beer with alcoholic contents upto 5%	0.10 per ltr
(b) Beer with alcoholic contents above 5% and upto 8.25%	0.10 per ltr
(C) Country liquor	0.10 per ltr
(D) Malt Spirit	1.00 per ltr
(E) Rectified Spirit	0.10 per bulk litre
(F) Sweet products	0.10 per bulk litre

Provided that excise duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further that excise duty shall not be levied on rectified spirit supplied to Government and Charitable Hospital/Dispensaries and Educational Research Institutions approved by the Government.

ਸਾਇੰਸ ਸ਼ਾਸਨ,

ਸ਼ਾਸਨਾਂ ਵਿਖੇ/  
ਸ਼ਾਸਨ ਸਕੱਤਰ

[Authentic English text of this department notification No. EXN F (1) 1/2006, dated 11.3.2006 as required under clause (1) of Article 344 of the Constitution of India]

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-11002, the 11th March, 2006

No. EXN F(1) 1/2006. In exercise of the powers conferred by section 41 and 42 of the Punjab Excise Act, 1914 (1 of 1914) as in force in territories transferred to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966 (Act No. 6 of 1966), the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Rules Orders, 1912 as amended from time to time (hereinafter called the "said Orders")

with effect from 1st April, 2006, namely :—

### AMENDMENT

The existing order 1 shall be substituted by the following, namely :—

"1. The following shall be the rates of Excise Duty, Manufacture, Export fee and other levies on the excisable articles w. e. f. 1-4-2006 :—

Sl. No. 1	Kind of Spirit 2	Rate (in Rs.) 2
<b>Excise Duties :</b>		
1.	Country Spirit :—	
	(a) Plain spirit	10.00 PPL
	(b) Ordinary spiced with 50° proof strength	7.00 PPL
	(c) Ordinary spiced with 65° proof strength	15.00 PPL
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit :	23.00 PPL
4.	(a) Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government.	19.00 PPL
	(Besides duty, assessed fee as prescribed shall also be levied).	
	(b) Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops ex-servicemen and I. T. B. P. through CSD or other sources approved by the Government.	23.00 PPL
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%.	1.50 per BL
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%.	2.00 per BL
	(c) Alcoholic cider	0.35 per bottle of 650 ml.
	(d) Beer :	
	(i) upto 5% alcoholic contents	4.67 per bottle of 650 mls. or 7.20 per BL

1	2	3
	(II) with alcoholic contents exceeding 5% but not exceeding 8.25%.	7.67 per bottle of 650 mls. or 11.80 per BL
	(e) Ready to drink Beverages	20.00 per PL
6.	Import fee:	(In Rs.)
	The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :	
(a)	Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit <i>i. e.</i> extra neutral alcohol.	6.00 per proof litre
(b)	Malt spirit	2.50 per bulk litre
(c)	Neutral spirit <i>i. e.</i> extra neutral alcohol	1.25 per bulk litre
(d)	Rectified spirit	0.50 per bulk litre
(e)	Beer	2.00 per bottle of 650 mls.
7.	Export duty:	
(i)	IMFS (Whether duty paid or in bond)	0.25 per PL
(II) (a)	Beer with alcoholic contents upto 5%	0.10 per BL
(b)	Beer with alcoholic contents above, 5% and upto 8.25%.	0.10 per BL
(III)	Country liquor	0.10 per PL
(IV)	Malt Spirit	1.00 per BL
(V)	Rectified Spirit	0.10 per bulk litre
(VI)	Sweet products.	0.30 per bulk litre

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government :

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of Himachal Pradesh Fiscal Orders, 1965.

By order,

Sd/-  
Principal Secretary.

